



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

DR. KENNETH M. STONE, CPA
Internal Audit Executive

FILE COPY
Carnahan Courthouse Building
1114 Market St., Room 642
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

November 13, 2009

Charles Bryson, Director
Department of Public Safety
1200 Market Street, Room 401
St. Louis, MO 63103

RE: Community Development Block Grant (CDBG) (Project #2010-CDA08)

Dear Mr. Bryson:

Enclosed is a report of the fiscal monitoring review of the City of St. Louis Department of Public Safety, CDBG program, for the period January 1, 2009 through June 30, 2009. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of the Department of Public Safety. Fieldwork was completed on August 17, 2009.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis, Community Development Administration (CDA) to provide fiscal monitoring to all federal grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Jill Claybour, Acting Executive Director, CDA
Lorna Alexander, Special Assistant for Development, CDA
Charlene Deeken, Deputy Director, Board of Public Safety



CITY OF ST. LOUIS

**COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

**BOARD OF PUBLIC SAFETY
CONTRACT #09-10-65
CFDA #14.218**

**FISCAL MONITORING REVIEW
JANUARY 1, 2009 THROUGH JUNE 30, 2009**

PROJECT #2010-CDA8

DATE ISSUED: NOVEMBER 13, 2009

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
DEPARTMENT OF PUBLIC SAFETY
FISCAL MONITORING REVIEW
JANUARY 1, 2009 THROUGH JUNE 30, 2009**

TABLE OF CONTENTS

<u>Description</u>	<u>Page(s)</u>
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
Exit Conference	1
SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

INTRODUCTION

Background

Contract Name: Department of Public Safety
Contract Number: 09-10-65
CFDA Number: 14.218
Contract Period: January 31, 2009 through December 31, 2009
Contract Amount: \$19,000

The contract provided Community Development Block Grant (CDBG), funds to the Department of Public Safety (Agency) to support its efforts in pursuit of legal remedies to problem properties throughout the City of St. Louis, such as creating new opportunities for the City to prosecute individuals for housing codes and public nuisance violations.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local CDBG requirements for the period January 1, 2009 through June 30, 2009, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by the Community Development Administration (CDA). Evidence was tested supporting the reports the Agency submitted to the Community Development Administration (CDA) and other procedures were performed as considered necessary. Fieldwork was completed on August 14, 2009.

Exit Conference

An exit conference was not necessary because there were no current observations.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local CDA requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2009-CDA13 issued May 12, 2009, contained one observation:

- Opportunity to maintain adequate payroll records (**Resolved**)

A-133 Status

The Agency is part of the City of St. Louis government and is covered under the City's A-133 audit report.

Summary of Current Observations

There were no current observations.